IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY FOURTH DAY OF JANUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE C.Y.SOMAYAJULU

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WRIT PETITION NO : 18904 of 1996

Between:

The Lakshmi Vilas Bank Ltd., Hyderabad , Having its registered office at Karpur, Tamilnadu and branch at Kothapet, R.R.District rep. by its Branch Manager

..... PETITIONER

AND

1 The District Registrar of Assurances, Ranga Reddy Dist
R1 Dismissed for default vide court order dt. 22/06/2001
2 The Commissioner and Inspector General , Registration Stamps, AP. Near Exhibition Grounds,
Ajantha Gate, Hyd

.....RESPONDENT(S)

The Court made the following :

ORAL ORDER:

While conducting stamp audit of the petitioner bank the District Registrar, R.R. District found a document dated 27-11-1995 and construed it as a lease deed between the petitioner bank and its landlord, and directed the petitioner to pay Rs.4,725/- as deficit stamp duty. Aggrieved by the said order, petitioner preferred R.P. No. SA 2/2060/96 to the Commissioner and Inspector General of Registration of Stamps, Hyderabad who by his order dated 26-07-1996 dismissed the revision. Consequently, the petitioner who paid an amount of Rs.4725/- under protest and filed this petition seeking refund of the said amount.

There is no representation on behalf of the petitioner.

Heard the learned Assistant Government Pleader.

Since amendment made to Section 73 of the Indian Stamp Act by A.P. Act 17 of 1986 was held unconstitutional by a Division Bench of this Court in ***Canara Bank vs. District Registrar & Collector, Registration & Stamps Department*** and since the lease deed on which the first respondent directed collection of stamp duty and penalty was neither presented for registration nor was produced as evidence and was found during the audit being conducted by the District Registrar, R.R. District, first respondent has no power to impose any stamp duty and penalty on the said document, as such power was vested in him only by virtue of the A.P. Amendment Act 17 of 1986 which was struck down. Therefore, irrespective of the fact whether the document in fact is a lease deed or a mere agreement, the petitioner is entitled to seek refund of the amount of Rs.4,725/- collected from it by the respondent.

Hence the writ petition is allowed and first respondent is directed to

refund Rs.4,725/- paid by the petitioner in pursuance of his direction. No costs.

C.Y.SOMAYAJULU, J.

24-01-2005

Kvsn